

EXHIBIT B

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In advance via email and fax: 089/20 70 2100

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15 January 2013

General Instrument Corporation / Microsoft Corporation et al.,
LG Mannheim, Az. 2 O 387/11, OLG Karlsruhe, Az. 6 U 47/12

General Instrument Corporation / Microsoft Deutschland GmbH
LG Mannheim, Az. 2 O 240/11, OLG Karlsruhe, Az. 6 U 45/12

General Instrument Corporation / Microsoft Corporation et al.,
LG Mannheim, Az. 2 O 376/11, OLG Karlsruhe, Az. 6 U 44/12

General Instrument Corporation / Microsoft Deutschland GmbH
LG Mannheim, Az. 2 O 373/11, OLG Karlsruhe, Az. 6 U 46/12

Dear Colleague,

In the above matter we refer to the offer of your clients to conclude a license agreements (the cross-license agreement attached to your letter of 31 August 2012 and your letter dated 23 December 2011).

We note that your clients, in the context of the aforementioned offer, acknowledged and accepted their obligation to pay damages on the merits ("Schadenersatz dem Grunde nach anerkannt"). This follows *inter alia* from your letter of 23 December 2011, where the following is stated:

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“As required by the recent case law of the District Court in Mannheim (esp. decision of 9 December 2011, docket no. 7 O 122/11) Microsoft Corp. expressly acknowledges (“erkennt dem Grunde nach an”) the duty to cover past damages for any past use of the Licensed Patents. The damages are to be determined in accordance with the respective principles set forth under German law.”

For the sole purpose of partially resolving the pending disputes our client has decided – without prejudice and without acknowledging any legal obligation to do so – to accept your clients’ offer.

For the avoidance of doubt, the acceptance of the offer does particularly not represent any acknowledgement or acceptance whatsoever as to

- (1) the compliance of your clients’ offer with FRAND terms and/or any applicable legal requirement such as the requirement laid down in the Orange Book decision of the German Federal Supreme Court; our client particularly denies that the rate set in the license is a FRAND rate.
- (2) an obligation of our client or Google Inc. to grant licenses under the patents in suit with regard to any MPEG LA pool license agreement; or
- (3) the standard essentiality of the Licensed Microsoft Patents as defined in the agreement or any past, present and/or future use of the Licensed Microsoft Patents by our client and/or any of its affiliates.

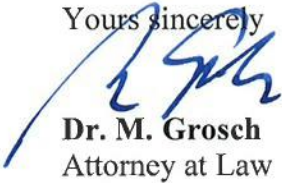
Even though our client accepts the license agreement to resolve the dispute going forward, the agreed license rate is without prejudice to calculating past damages prior to the date of the conclusion of this agreement (in whatever form our client might choose to calculate such damages under German law). Our client will specify the amount of past damages after having received the proper accounting under German law. With regard to your understanding as to the release regarding any further claims for past use of the H.264 technology (your letter of 23.12.2011), we remark that a “release” only occurs as far as German law provides for that in connection with accepting the offer regarding the two patents in suit. Particularly, our client retains all rights under the Mannheim court’s judgments specifying your clients’ duty to render account which your clients owe both under their statutory obligations and the corresponding acknowledgement to pay past damages (rendering account is the indispensable prerequisite for this under German law). This is in line with case law of the Karlsruhe appellate court (appeal process to the 9 December 2011 decision cited by you in your statement quoted above, decision of the Karlsruhe appellate court 13 June 2012, case number 6 U 136/12). We also remark that the

acknowledgement of the duty to pay damages has been made unconditionally, i.e. not conditioned upon the conclusion of the license agreement.

Our client retains the right to exercise the option for a cross license at a later point in time. Based, on the conclusion of the license agreement due course, our client will declare the pending disputes moot with regard to our client's request for injunctive relief and recall. We expect that your client will submit a corresponding declaration immediately thereafter.

The attached counter-signed version has been signed by Ms. Catherine Lacavera, patent litigation director of Google Inc., who is authorized so sign for GI.

Yours sincerely



Dr. M. Grosch
Attorney at Law